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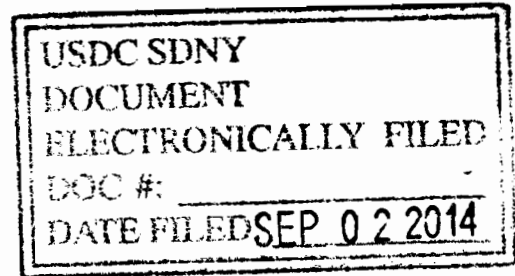
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August 14, 2014

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VIA ECF

Honorable Laura T. Swain,
United States District Judge (S.D.N.Y.)
Southern District of New York
500 Pearl Street
New York, New York 10007

MEMO ENDORSED

Re: United States v. Irwin Lipkin et al.
S10 1- Cr. 228 (LTS)

Dear Judge Swain;

Please accept this letter requesting an adjournment of Irwin Lipkin's upcoming sentencing date for the reasons set forth below:

1. The Bonventre defendants have not been sentenced and their sentencing would have a bearing on Irwin Lipkin's sentencing;
2. Irwin Lipkin's pre-sentence report is over one year old and needs to be updated, refined and commented on;
3. Financial/Forfeiture reports and issues have not been completed, refined or resolved;
4. My client's medical condition has not been evaluated by the government;
5. A brief report from Irwin Lipkin's cardiologist is attached, and is not encouraging; reports from additional doctors are required and are anticipated;
6. The governments sentencing memorandum has not been submitted.

Therefore, the sentence should be put off until later in the year, probably sometime in December, so that all the issues can be resolved. It is currently scheduled for September 12, 2014.

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United States District Judge (S.D.N.Y.)
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Should Your Honor have any questions, please contact me at the above listed telephone number. Thank You for Your consideration in this request.

Respectfully submitted,
**THE LAW OFFICE OF
RICHARD P. GALLER, L.L.C.**

By: _____


Richard P. Galler, Esq.

RPG/md

cc: Robert S. Kleeblatt, Esq.
Gary Reddish, Esq.
Mr. Irwin Lipkin

*The sentencing is adjourned to
December 12, 2014, at 2:00 pm.*

SO ORDERED:


HON. LAURA TAYLOR SWAIN
UNITED STATES DISTRICT JUDGE